Docket No.: 20708/0205525-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Akihiro Toshima et al.

Application No.: 10/599,432

Confirmation No.: 8748

Filed: September 28, 2006

Art Unit: 3682

For: STEERING APPARATUS AND

MANUFACTURING METHOD OF SAME

Examiner: T. C. Diaz

RESPONSE TO FINAL OFFICE ACTION

ACCOMPANYING REQUEST FOR CONTINUED EXAMINATION

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 4, 2008, finally rejecting claims 1-5 please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.